

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF OKLAHOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 21-cr-041-RAW

DONNA DENISE CLARKSON,

Defendant.

INFORMATION

The United States Attorney charges:

Introductory Allegations

At all times relevant to this Information:

Parties and Entities

1. UNITED PAYROLL SERVICES, INC. (hereinafter UNITED PAYROLL) and UNITED ACCOUNTING SERVICES, INC. (hereinafter UNITED ACCOUNTING) were Oklahoma corporations doing business in Durant, Oklahoma, which is within the Eastern District of Oklahoma. UNITED PAYROLL and UNITED ACCOUNTING were created for the purpose of providing payroll for local businesses in the Durant area.

2. In or before January 2014, and continuing until on or about December 2017, defendant **DONNA DENISE CLARKSON** (hereinafter CLARKSON) owned and operated UNITED PAYROLL and UNITED ACCOUNTING. Defendant **CLARKSON** exercised control over UNITED PAYROLL and UNITED ACCOUNTING's business affairs, including making all payments by the company and controlling all of UNITED PAYROLL's bank accounts.

CLARKSON was solely responsible for filing the employment tax returns and paying over the taxes due for UNITED PAYROLL and UNITED ACCOUNTING for the quarters ending March 31, 2014 through December 31, 2017.

The Scheme

3. During the period of on or about March 31, 2014, through on or about December 31, 2017, defendant **CLARKSON** collected the employee portion of employment taxes from UNITED PAYROLL and UNITED ACCOUTNING employees for the tax years 2014 through 2017. Defendant **CLARKSON** was the person required and with a duty to collect, account for and pay over the taxes, and willfully chose not to pay the collected taxes to the Internal Revenue Service.

4. UNITED PAYROLL and UNITED ACCOUNTING each withheld taxes from employees' paychecks, including federal income taxes, Medicare, and Social Security taxes (often referred to as Federal Insurance Contribution Act or "FICA" taxes). These taxes will be referred to in this Information collectively as "payroll taxes."

5. UNITED PAYROLL and UNITED ACCOUNTING were each required to make deposits of the payroll taxes to the Internal Revenue Service on a periodic basis. In addition, UNITED PAYROLL and UNITED ACCOUNTING were each required to file, following the end of each calendar quarter, an Employer's Quarterly Federal Income Tax Return (Form 941), setting forth the total amount of wages and other compensation subject to withholding, the total amount of income tax withheld, the total amount of Social Security and Medicare taxes due, and the total tax deposits.

6. As owner and operator of UNITED PAYROLL and UNITED ACCOUNTING, defendant **CLARKSON** was the “responsible person,” that is, she had the corporate responsibility to collect, truthfully account for, and pay over UNITED PAYROLL and UNITED ACCOUNTING’s payroll taxes.

7. Throughout the calendar years 2014, 2015, 2016, and 2017, UNITED PAYROLL and UNITED ACCOUNTING withheld tax payments from employees’ paychecks. However, beginning in or about April 2014, and continuing through in or about January 2018, defendant **CLARKSON** failed to pay over to the Internal Revenue Service payroll taxes which were due quarterly for the years 2014, 2015, 2016, and 2017.

8. Beginning in or about 2014 and continuing through in or about January 2018, UNITED PAYROLL and UNITED ACCOUNTING further failed to file quarterly employment tax returns (Forms 941) with the Internal Revenue Service. Each Form 941 was due to be filed at the end of the month following the end of each calendar quarter. For example, the Form 941 for the first quarter of 2014 was due on or before April 15, 2014, since the first calendar quarter ended on March 31, 2014.

9. Altogether, during the calendar years 2014 through 2017, defendant **CLARKSON** failed to account for and pay over approximately \$974,076.00 for UNITED PAYROLL and approximately \$330,002.00 for UNITED ACCOUNTING in payroll taxes, as set forth below:

UNITED PAYROLL

TAX YEAR	EMPLOYEES	AMOUNT
2014	146	\$272,584
2015	99	\$229,004
2016	124	\$261,919
2017	86	\$210,569
TOTAL	455	\$974,076

UNITED ACCOUNTING

TAX YEAR	EMPLOYEES	AMOUNT
2015	77	\$99,913
2016	69	\$106,843
2017	91	\$123,246
TOTAL	237	\$330,002

COUNT ONE

FAILURE TO ACCOUNT AND PAY OVER EMPLOYMENT TAX
[26 U.S.C. § 7202]

All of the allegations set forth above are hereby realleged and incorporated herein by reference.

Beginning in or about April 2014, and continuing through in or about January 2018, in the Eastern District of Oklahoma, the defendant **DONNA DENISE CLARKSON**, did willfully fail to truthfully account for and pay over to the Internal Revenue Service all of the federal income taxes withheld and Federal Insurance Contributions Act ("FICA") taxes due and owing to the United States on behalf of UNITED PAYROLL and UNITED ACCOUNTING and its employees, for each of the following quarters: first, second, third and fourth for 2014; first, second, third and fourth for 2015; first, second, third and fourth for 2016; and first, second, third and fourth for 2017 in violation of Title 26, United States Code, Section 7202.

CHRISTOPHER J. WILSON
Acting United States Attorney



CLAY A. COMPTON, OBA#19781
Assistant United States Attorney